

**U.S. Government Standard General Ledger
Summary of Changes**

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
III	<i>USSGL Chart of Accounts and Descriptions:</i>	
	SGL Account	
	1399	This account was inadvertently moved from the <i>Receivables</i> section to the <i>Advances and Prepayments</i> section in TL #S2-00-01. Move it back.
	1514	Added
	1519	Added
	1618	Added
	1630	Added
	1631	Added
	1633	Added
	1638	Added
	1639	Added
	1720	Revised definition
	1830	Revised definition
	1832	Added
	2530	Revised definition
	2960	Revised title and definition
	3100	Revised definition
	3105	Deleted
	4034	Revised definition
	4126	Added
	4127	Added
	4128	Added
	4129	Added
	4135	Revised definition
	4136	Added
	4137	Added
	4138	Revised title and definition
	4146	Added
	4147	Revised title and definition
	4151	Added
	4152	Added
	4165	Revised title and definition
	4166	Revised title and definition
	4167	Revised title and definition
	4175	Revised title and definition
	4176	Revised title and definition
	4260	Added
	4261	Revised title and definition
	4266	Revised title and definition
	4267	Added
	4801	Revised title and definition
	4802	Revised title and definition
	4831	Revised title and definition
	4832	Revised title and definition
	4871	Revised title and definition

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
III	<i>USSGL Chart of Accounts and Descriptions:</i>	
	SGL Account	
	4872	Revised title and definition
	4881	Revised title and definition
	4882	Revised title and definition
	4901	Revised title and definition
	4902	Revised title and definition
	4931	Revised title and definition
	4971	Revised title and definition
	4972	Revised title and definition
	4981	Revised title and definition
	4982	Revised title and definition
	5320	Revised definition
	5700	Revised definition
	5755	Revised title
	5765	Revised title
	6610	Added
	7180	Added
	7280	Added
III	<i>USSGL Account Transactions:</i>	
	Transaction	
	A122	Added "C314, C316" to the comment
	A142	Delete dr 4630
	A143	Added
	A144	Deleted
	A166	Revised description and origin; Added cr 4620
	A168	Revised description and origin
	A170	Revised origin
	A171	Added
	A172	Revised origin
	A173	Added
	A174	Revised origin
	A175	Added
	A176	Revised origin
	A177	Added
	A178	Revised comment and origin
	A179	Added
	A180	Moved to A182
	A180	Added
	A181	Added
	A182	Moved to A183
	A188	Added cr 5800
	A204	Revised description; Deleted origin
	A212	Deleted
	A214	Revised description and origin
	A217	Revised description; Deleted origin

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
III	<i>USSGL Account Transactions:</i>	
	Transaction	
	A218	Deleted
	A219	Revised description; Deleted origin
	A220	Revised description and comment
	A223	Revised description; Deleted origin
	A225	Revised description; Deleted origin
	A226	Added comment
	A228	Added comment
	A230	Added comment
	A232	Added comment
	A238	Deleted
	A240	Deleted
	A246	Revised Comment
	A248	Revised Comment
	A250	Revised Comment
	A252	Revised Comment
	A259	Added dr 4510, dr 4610
	A264	Revised description; Added cr 4450
	A266	Added dr 4510, dr 4610
	A268	Added
	A270	Added
	A272	Added
	A274	Added
	A276	Added
	A278	Added
	B102	Revise comment; Deleted dr 1526, dr 1720
	B107	Added
	B119	Added
	B120	Added cr 4146
	B121	Added cr 4146
	B128	Added cr 1630, cr 1631
	B134	Added "B107, B344, D126, D132," to the comment
	B136	Added cr 4151, cr 4152
	B302	Added dr 1832; Deleted dr 1526, dr 1720, dr 1810, cr 2210, cr 2211, cr 2213, cr 2940; Revised comment
	B304	Deleted dr 1526, dr 1720, dr 1810, cr 2210, cr 2211, cr 2213, cr 2940; Revised comment
	B306	Deleted dr 1526, dr 1720, dr 1810, cr 2210, cr 2211, cr 2213, cr 2940; Revised comment
	B316	Deleted "(Section 41.8)" from the comment
	B324	Added cr 2190, cr 2690, cr 2990
	B344	Revised comment from "See..." to "Post..."
	B346	Added
	B404	Deleted dr 1526, dr 1720, dr 1810
	B502	Added dr 1631, cr 1630, cr 1633
	C110	Added dr 4260, dr 4267, cr 5100, cr 5200

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
III	<i>USSGL Account Transactions:</i>	
	Transaction	
	C124	Added dr 1631, dr 1633, cr 1630
	C136	Revised by separating the dr 6790, cr 6100
	C138	Added dr 6790, cr 6100
	C148	Added dr 4267
	C152	Added dr 4267
	C308	Added dr 1631, cr 1630, cr 1633
	C310	Deleted
	C312	Revised description; Add dr 1819, cr 1832
	C320	Added dr 1631, cr 1630, cr 1633
	C402	Added dr 1630
	D102	Deleted cr 1526, cr 1720, cr 1810
	D104	Deleted cr 1526, cr 1720
	D106	Deleted cr 1526, cr 1720, cr 1810
	D108	Deleted cr 1526, cr 1720
	D110	Deleted cr 1526, cr 1720, cr 1810
	D114	Deleted dr 1526, dr 1720, dr 1810, cr 2940
	D116	Deleted dr 1526, dr 1720, dr 1810, cr 2940
	D132	Deleted dr 1526, dr 1720, dr 1810, cr 2940
	D134	Deleted dr 1526, dr 1720, dr 1810, cr 2940
	D306	Deleted comment
	D308	Moved to D307; Deleted dr 1830
	D308	Added
	D309	Added
	D318	Moved to D317
	D318	Added
	D319	Added
	D320	Moved to D321
	D320	Added
	D402	Revised comment and description; Deleted dr 1526, dr 1720
	D404	Revised description; Added dr 6100
	D406	Revised description
	D408	Revised description
	D510	Added dr 1633
	F102	Deleted
	F126	Deleted comment
	F128	Revised comment
	F130	Deleted "(Section 41.8)" from the comment
	F132	Added
	F134	Added
	F136	Added
	F138	Added
	F140	Added

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
III	<i>USSGL Account Transactions:</i>	
	<u>Transaction</u>	
	F204	Deleted comment; Add dr 4129, dr 4146, dr 4151, dr 4152, cr 4128, cr 4260, cr 4267
	F206	Deleted comment
	F208	Deleted comment
	F210	Deleted comment and dr 4620
	F228	Added dr 6610, cr 5890, cr 6850; Deleted dr 5890
	F230	Added dr 7180
	F231	Revised description; Add cr 7280
	F242	Added
	F244	Added
IV	<i>USSGL Attributes:</i>	
	<i>Fiscal 2001 FACTS I Attribute Table</i>	
	Deleted "Covered/Not Covered"	
	Deleted "Entity/Nonentity"	
	Revised "N – Fed/NonFed" and Deleted "Y – Partner Code" from USSGL account 2940	
	Revised "Y" Custodial/Noncustodial attribute for USSGL accounts 1921, 2970	
	Revised "Y – unshaded" Exchange/Nonexchange attribute for USSGL accounts 5400, 5409	
	<i>Fiscal 2002 FACTS I Attribute Table</i>	
	Revised attribute title to "Budget Subfunction" from "Budget Function Classification"	
	Added USSGL accounts 1514, 1519, 1618, 1630, 1631, 1633, 1638, 1639, 1832, 6610, 7180, 7280	
	Deleted USSGL account 3105	
	<i>Fiscal 2002 FACTS II Attribute Table</i>	
	USSGL Attributes:	Deleted Legislation Indicator
		Added Apportionment Category B
		Added Year of Budget Authority
	<u>USSGL Account</u>	
	1330	Deleted
	1610	Deleted Transaction Partner
	1611	Deleted Transaction Partner
	1612	Deleted Transaction Partner
	1613	Deleted Transaction Partner
	1620	Deleted Transaction Partner
	1621	Deleted Transaction Partner
	1622	Deleted Transaction Partner
	1623	Deleted Transaction Partner
	1630	Added
	1631	Added
	1638	Added
	1639	Added
	2150	Deleted

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IV	<i>USSGL Attributes: Fiscal 2002 FACTS II Attribute Table</i>	
	<u>USSGL Account</u>	
	4034	Deleted domain value for Authority Type
	4042	Deleted domain values for Authority Type and Definite/Indefinite Indicator; Add "Y" domain value for Public Law
	4043	Deleted domain value for Authority Type
	4060	Deleted domain value for Authority Type
	4070	Deleted domain value for Authority Type
	4111	Added "Y" domain value for Authority Type and Definite_Indefinite Flag
	4112	Deleted domain value for Authority Type and Deficiency Flag
	4114	Added "Y" domain value for Definite_Indefinite Flag
	4115	Added "Y" domain value for Authority Type; delete domain value for Definite_Indefinite Flag
	4116	Added "Y" domain value for Authority Type; delete domain value for Definite_Indefinite Flag
	4117	Added "Y" domain value for Authority Type; delete domain value for Definite_Indefinite Flag
	4119	Added "Y" domain value for Authority Type
	4120	Deleted domain values for Authority Type and Definite/Indefinite Indicator
	4121	Added "Y" domain value for Authority Type; delete domain value for Definite_Indefinite Flag
	4125	Deleted domain value for Authority Type
	4126	Added
	4127	Added
	4128	Added
	4129	Added
	4131	Deleted domain values for Authority Type and Definite/Indefinite Indicator; Add "Y" domain value for BEA Category Indicator
	4132	Deleted domain values for Authority Type and Definite/Indefinite Indicator; Add "Y" domain value for BEA Category Indicator
	4133	Deleted domain values for Authority Type; Add "Y" domain value for Definite_Indefinite Flag and for BEA Category Indicator
	4135	Added "Y" domain value for Authority Type, Public Law and BEA Category Indicator
	4136	Added
	4137	Added
	4138	Added "Y" domain value for Public Law
	4139	Deleted domain values for Authority Type
	4141	Deleted domain values for Authority Type and Definite/Indefinite Indicator; Add "Y" domain value for BEA Category Indicator
	4142	Deleted domain values for Authority Type and Definite/Indefinite Indicator; Add "Y" domain value for BEA Category Indicator
	4143	Deleted domain values for Authority Type; Add "Y" domain value for BEA Category Indicator

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IV	<i>USSGL Attributes: Fiscal 2002 FACTS II Attribute Table</i>	
	<u>USSGL Account</u>	
	4144	Deleted domain values for Authority Type
	4145	Added
	4146	Added
	4147	Added "Y" domain value for Authority Type, BEA Category Indicator; Added "T" domain value for Transfer To/From
	4148	Deleted domain value for Authority Type
	4149	Deleted domain value for Authority Type
	4150	Deleted domain value for Authority Type; Add "Y" domain value for Definite_Indefinite Flag
	4151	Added
	4152	Added
	4157	Deleted domain value for Authority Type; Add "Y" domain value for Public Law and BEA Category Indicator
	4158	Deleted domain value for Authority Type; Add "Y" domain value for Public Law and BEA Category Indicator
	4160	Added "Y" domain value for Public Law
	4165	Added "Y" domain value for Public Law
	4166	Deleted domain value for Authority Type; Add "Y" domain value for Public Law, BEA Category, Direct Transfer Agency, Direct Transfer Account, and Transfer To/From
	4167	Deleted domain value for Authority Type; Add "Y" domain value for Public Law, BEA Category, Direct Transfer Agency, Direct Transfer Account, and Transfer To/From
	4170	Deleted Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4175	Deleted Transaction Partner
	4176	Deleted Transaction Partner; Change TAFS Status domain value to "U"
	4190	Revised TAFS Status domain value to "U"
	4195	Deleted Transaction Partner
	4221	Deleted domain value for Authority Type; Add "Y" domain value for Transaction Partner and BEA Category Indicator
	4222	Deleted domain value for Authority Type; Add "Y" domain value for Transaction Partner and BEA Category Indicator
	4225	Deleted domain value for Authority Type and Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4251	Deleted domain value for Authority; Add "Y" domain value for Transaction Partner and BEA Category Indicator
	4252	Deleted domain value for Authority; Add "Y" domain value for Transaction Partner and BEA Category Indicator
	4255	Deleted domain value for Authority Type and Transaction Partner; Add "Y" domain value for BEA Category Indicator

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
IV	<i>USSGL Attributes: Fiscal 2002 FACTS II Attribute Table</i>	
	<u>USSGL Account</u>	
	4260	Added
	4261	Deleted domain value for Authority Type and Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4262	Deleted domain value for Authority Type and Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4263	Deleted domain value for Authority Type and Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4264	Deleted domain value for Authority Type and Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4265	Deleted domain value for Authority Type and Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4266	Deleted domain value for Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4267	Added
	4271	Deleted domain value for Authority Type, Definite/Indefinite Indicator, Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4272	Deleted domain value for Authority Type, Definite/Indefinite Indicator, Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4273	Deleted domain value for Authority Type, Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4274	Deleted domain value for Authority Type, Definite/Indefinite Indicator, Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4275	Deleted domain value for Authority Type, Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4276	Deleted domain value for Authority Type, Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4277	Deleted domain value for Authority Type, Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4281	Deleted domain value for Authority Type, Definite/Indefinite Indicator, Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4282	Deleted domain value for Authority Type, Definite/Indefinite Indicator, Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4283	Deleted domain value for Authority Type, Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4284	Deleted domain value for Authority Type, Definite/Indefinite Indicator, Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4285	Deleted domain value for Authority Type, Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4286	Deleted domain value for Authority Type, Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4287	Added "Y" domain value for BEA Category Indicator
	4350	Added "Y" domain value for Authority Type and BEA Category Indicator

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
IV	<i>USSGL Attributes: Fiscal 2002 FACTS II Attribute Table</i>	
	<u>USSGL Account</u>	
	4391	Deleted domain value for Definite/Indefinite Indicator; Add "Y" domain value for Public Law and BEA Category Indicator
	4392	Deleted domain values for Definite/Indefinite Indicator and Advance Flag
	4393	Deleted domain values for Definite/Indefinite Indicator and Advance Flag
	4394	Added domain value of "B" for Begin End Indicator Deleted domain value for Authority Type; Add "Y" domain value for Definite/Indefinite Indicator, Public Law and BEA Category
	4395	Deleted domain value of "B" for Begin End Indicator
	4396	Added "Y" domain value for Authority Type; Delete domain value for Advance Flag
	4397	Deleted domain value for Authority Type; Add "Y" domain value for Public Law and BEA category Indicator
	4398	Deleted domain value for Authority Type; Add "Y" domain value for Public Law and BEA category Indicator
	4450	Added "Y" domain value for Deficiency Flag
	4510	Added "Y" domain value for Deficiency Flag
	4590	Deleted domain value for Available Time
	4610	Deleted domain value for Available Time; Add "Y" domain value for Deficiency Flag
	4620	Deleted domain value for Available Time; Add "Y" domain value for Deficiency Flag for Begin End Indicator domain value of "E"
	4630	Added "Y" domain value for Deficiency Flag
	4700	Deleted domain value for Available Time; Add "Y" domain value for Deficiency Flag
	4801	Added "Y" domain value for Apportionment Category B
	4802	Added "Y" domain value for Apportionment Category B and Year of Budget Authority
	4831	Deleted domain value for Transaction Partner; Add "Y" domain value Direct Transfer Agency, Direct Transfer Account, and Transfer To/From Revised TAFS Status domain value to "U/E"
	4832	Added "Y" domain value Direct Transfer Agency, Direct Transfer Account, and Transfer To/From Revised TAFS Status domain value to "U/E"
	4872	Deleted domain value for Authority Type
	4881	Added "Y" domain value for Apportionment Category B
	4882	Added "Y" domain value for Apportionment Category B, BEA Category Indicator and Year of Budget Authority
	4901	Added "Y" domain value for Apportionment Category B
	4902	Added "Y" domain value for Apportionment Category B, BEA Category Indicator and Year of Budget Authority

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
IV	USSGL Attributes: <i>Fiscal 2002 FACTS II Attribute Table</i>	
	<u>USSGL Account</u>	
	4931	Direct Transfer Agency, Direct Transfer Account and Transfer To/From Revised TAFS Status domain value to "U/E"
	4973	Deleted domain value for Authority Type; Add "Y" domain value for BEA Category Indicator
	4981	Added "Y" domain value for Apportionment Category B
	4982	Added "Y" domain value for Apportionment Category B, BEA Category Indicator and Year of Budget Authority
	<i>Entity Definitions:</i>	
	BUDGET AGENCY	Revised examples
	BUDGET BUREAU	Revised examples
	BUDGET ACCOUNT	Revised examples and business rules
	FEDERAL ACCOUNT	
	SYMBOL	Revised examples and business rules
	TREASURY APPROPRIATION FUND	
	SYMBOL	Revised entity definition, examples and business rules
	TAFS SPLIT	Deleted TAFS split from business rules
	TAFS APPORTIONMENT	Deleted Entity Definition
	CATEGORY	Revised entity definition and business rules
	USSGL ACCOUNT	Deleted TAFS split from business rules
	DETAILED FINANCIAL	Revised entity definition and examples
	INFORMATION	Revised entity definition
	DETAILED FINANCIAL INFORMATION	
	FOOTNOTE	Revised entity definition
	<i>USSGL Attribute Definitions:</i>	
	FEDERAL ACCOUNT	
	SYMBOL	Revised Fund_Type domain values
	USSGL ACCOUNT	Revised: USSGL_Account_Number, USSGL_Account_Title, Normal_Balance_Indicator, and USSGL_Report_Fiscal_Year attribute definitions
	DETAILED FINANCIAL	
	INFORMATION	Deleted Legislation_Indicator attribute
	FEDERAL ACCOUNT	
	SYMBOL	Revised End_Date attribute definition
	TAFS SPLIT	Deleted TAFS split attribute

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
IV	<i>USSGL Attribute Definitions:</i>	
	TREASURY APPROPRIATION	
	FUND SYMBOL	Revised Expiration_Flag attribute definition
	TAFS APPORTIONMENT	
	CATEGORY	Revised Apportionment_Category reference Deleted TAFS split code attribute
	DETAILED FINANCIAL	
	INFORMATION	Revised TAFS_Sub_Account attribute
	DETAILED FINANCIAL	
	INFORMATION	Revised Transaction_Partner attribute definition
	DETAILED FINANCIAL	
	INFORMATION	Revised Direct_Transfer_Agency attribute definition
	DETAILED FINANCIAL	
	INFORMATION	Revised Direct_Transfer_Account attribute definition
	DETAILED FINANCIAL	
	INFORMATION	Revised Transfer_To_From attribute definition and “Supplied by”
	DETAILED FINANCIAL	
	INFORMATION	Revised Public_Law attribute definition
	DETAILED FINANCIAL	
	INFORMATION	Revised Authority_Type attribute definition
	DETAILED FINANCIAL	
	INFORMATION	Revised Year_of_Budget_Authority definition
	DETAILED FINANCIAL	
	INFORMATION	Revised Deficiency_Flag attribute definition and “Supplied by”
	DETAILED FINANCIAL	
	INFORMATION	Revised Function attribute definition and attribute domain values
	DETAILED FINANCIAL	
	INFORMATION	Revised TAFS_Sub_Account attribute definition
	DETAILED FINANCIAL	
	INFORMATION	Deleted TAFS split code attribute
	DETAILED FINANCIAL	
	INFORMATION	
	FOOTNOTE	Revised entity definition Deleted TAFS split code attribute
	<i>Entity Relationship Diagram:</i>	
	TAFS Split Table	Deleted
	TAFS Apportionment	
	Category Table	Deleted TAFS split
	Detailed Financial	
	Information Table	Deleted TAFS split Deleted Legislation Indicator attribute
	Detailed Financial	
	Information Footnote	Deleted TAFS split

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Section	Item Changed	Change
V	<i>Crosswalks to Standard External Reports:</i>	
	<i>Fiscal 2001 SF 133 Report on Budget Execution and Budgetary Resources</i>	
	Report Title	Changed title
	Attributes	Added attribute domain value "TAFS Status" with footnote #2 Added attribute domain value "Beginning/Ending" Deleted attribute domain value "Authority_Type" for all lines except: USSGL account 4266 Deleted attribute domain value "Transaction_Partner" for all lines except: USSGL account 4221 lines 2A, 3B2, 12, 14B USSGL account 4251 lines 2A, 3A2, 12, 14A
	AIR Column	Added new footnote #2 Moved footnote #2 to #3 Moved footnote #3 to #4 Moved footnote #4 to #5 Moved footnote #5 to #6
	Line 4B	Added "D" attribute domain value "Debit/Credit" for USSGL account 4310
	Line 7	Added statement
	Line 11	Added statement
	Line 14B3	Deleted
	<i>Fiscal 2001 FMS 2108 Yearend Closing Statement</i>	
	Line 1G	Deleted USSGL account 1340
	Line 2D	Added USSGL account 2960
	Line 4	Added USSGL account 2960
	<i>Fiscal 2001 Balance Sheet</i>	
	Line 3A1	Revised USSGL account 2155 title
	Line 3A3	Deleted USSGL accounts 2210 and 2220; Added USSGL account 2215
	Line 3B7	Added USSGL account 2213 and "NFed, Cov" in the AIR column
	<i>Fiscal 2001 Statement of Net Cost</i>	
	Line 1A1	Deleted USSGL accounts 6199, 6500 and 6600
	Line 1A2	Added "Exchange" for USSGL account 7500 in the AIR
	Line 1B1	Added USSGL account 6199 and "NFed, Production" in the AIR
	Line 1B1	Deleted "NFed" for USSGL account 6710 in the AIR
	Line 1B1	Added "Exchange" for USSGL account 7500 in the AIR
	Line 1B2	Added "Exchange" for USSGL account 7500 in the AIR
	Line 1D	Added "Exchange" for USSGL accounts 5400 and 5409 in the AIR
	<i>Fiscal 2001 Statement of Changes in Net Position</i>	
	Line 2B	Added "NonExchange" for USSGL accounts 5400 and 5400 in the AIR

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V	<i>Crosswalks to Standard External Reports:</i>	
	<i>Fiscal 2001 Statement of Budgetary Resources</i>	
	Report format	Added section headings
	Line 1A	Added USSGL account 4138
	Line 2A	Deleted "or equal calculation" from the AIR
	Line 4C4	Added USSGL account 4135
	Line 14B2	Deleted
	Line 14B3	Deleted
	<i>Fiscal 2001 Program and Financing Schedule</i>	
	Not provided	
	<i>Fiscal 2002 SF 133 Report on Budget Execution and Budgetary Resources</i>	
	Attributes	Deleted attribute domain value column "Legislation Indicator" Deleted attribute domain value "Authority_Type" for all lines except: USSGL account 4266, line 3A1 USSGL account 4135, line 6D USSGL account 4135, line 6E
	Line 1A	Revised attribute domain value "U/E" for TAFS Status for USSGL account 4138
	Line 1B	Added attribute domain value "###-###" Public Law for USSGL account 4042
	Line 1C	Added attribute domain value "###-###" Public Law for USSGL account 4032
	Line 1D	Added USSGL account 4137
	Line 2A	Added new USSGL accounts 4126, 4136, 4137 Added new lines for USSGL accounts 4221, 4251 beginning balance with attribute domain value "F" for Transaction Partner Revised attribute domain value "U/E" TAFS Status for USSGL account 4166
	Line 2B	Revised attribute domain value "U" TAFS Status for USSGL accounts 4176 and 4190
	Line 3A1	Added new USSGL accounts 4260, 4267
	Line 3A2	Added new lines for USSGL account 4251 beginning and ending balance with attribute domain value Transaction Partner "F"
	Line 3B2	Added new lines for USSGL account 4221 beginning and ending balance with attribute domain value Transaction Partner "F"
	Line 3D1	Revised attribute domain value "U" TAFS Status for USSGL account 4215
	Line 3D2	Revised attribute domain value "U" TAFS Status for USSGL account 4215
	Line 6C	Added new USSGL accounts 4146, 4151, 4152 Revised attribute domain value "U/E" TAFS Status for USSGL accounts 4147
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V	<i>Crosswalks to Standard External Reports:</i>	
	<i>Fiscal 2002 SF 133 Report on Budget Execution and Budgetary Resources</i>	
	Line 6D	Revised attribute domain value "U/E" TAFS Status for USSGL accounts 4133, 4135, 4143, 4147 Revised attribute domain value "S" Authority Type for USSGL account 4135
	Line 6E	Added attribute domain value "U/E" TAFS Status for USSGL account 4135 Added attribute domain value "P" Authority Type Added attribute domain value "Y" Public Law Added USSGL account 4136
	Line 11	Added new statement
	Line 12	Added new lines for USSGL accounts 4221 and 4251 beginning balance
	Line 13	Added attribute domain value "F" Transaction Partner Revised attribute domain value "U/E" TAFS Status for USSGL account 4931
	Line 14A	Added new lines for USSGL account 4251 ending balance Added attribute domain value "F" Transaction Partner
	Line 14B	Added new lines for USSGL account 4221 ending balance Added attribute domain value "F" Transaction Partner
	Line 15B	Added new USSGL accounts 4260, 4267
	<i>Fiscal 2002 FMS 2108 Yearend Closing Statement</i>	
	Unexpended Bal.	
	Column 4	Deleted "I" attribute domain value for Definite/Indefinite Flag – USSGL account 4391
	Unrealized Discount	
	Column 6	Deleted "F" attribute domain value for Transaction Partner – USSGL accounts 1611, 1621
	Unamortized Discount or Premium	
	Column 6	Deleted "F" attribute domain value for Transaction Partner – USSGL accounts 1611, 1612, 1613, 1621, 1622, 1623
	Unamortized Discount or Premium	
	Column 6	Added USSGL accounts 1631, 1638
	Investments in Agency Securities	
	Column 6	Added USSGL account 1630 Deleted "F" attribute domain value for Transaction Partner – USSGL account 1610
	Definite Borrowing Authority	
	Column 3	Deleted Definite/Indefinite Flag for USSGL accounts 4141, 4392, 4393 Deleted Authority Type for USSGL accounts 4141, 4143
	Continued...	

**U.S. Government Standard General Ledger
Summary of Changes**

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
V	<i>Crosswalks to Standard External Reports: Fiscal 2002 FMS 2108 Yearend Closing Statement</i>	
	Definite Borrowing Authority Column 4	Deleted Authority for USSGL account 4145 Deleted Definite/Indefinite Flag for USSGL accounts 4141, 4392, 4393 Delete Authority Type for USSGL accounts 4141, 4143, 4145
	Indefinite Borrowing Authority Column 3	Deleted Definite/Indefinite flag for and Authority Type for USSGL account 4142
	Indefinite Borrowing Authority Column 4	Deleted Authority Type for USSGL account 4145
	Indefinite Borrowing Authority Column 5	Deleted Authority Type for USSGL account 4143 Indefinite Borrowing
	Authority Column 6	Deleted Definite/Indefinite flag for USSGL account 4142 and Authority Type for USSGL accounts 4142, 4143, 4145
	Definite Contract Authority Column 2	Deleted Definite/Indefinite flag and Authority Type for USSGL account 4131
	Definite Contract Authority Column 2	Deleted Definite Indefinite flag for USSGL accounts 4292 and 4293
	Definite Contract Authority Column 4	Revised Authority Type domain value to "P"
	Definite Contract Authority Column 5	Added USSGL account 4135
	Definite Contract Authority Column 6	Deleted Definite/Indefinite flag for USSGL accounts 4131, 4292, 4393 Authority Type for USSGL accounts 4131, 4133, 4135, 4139
	Indefinite Contract Authority Column 2	Deleted Definite/Indefinite flag and Authority Type for USSGL account 4132
	Continued...	

**U.S. Government Standard General Ledger
Summary of Changes**

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
V	<i>Crosswalks to Standard External Reports:</i>	
	<i>Fiscal 2002 FMS 2108 Yearend Closing Statement</i>	
	Indefinite Contract	
	Authority	
	Column 2	Deleted Definite/Indefinite flag for USSGL account 4132 Authority Type for USSGL accounts 4132, 4133, 4135, 4139
	Column 7	Added USSGL accounts 4126, 4137 Added Transaction Partner domain value of "F" for USSGL accounts 4221, 4251 Deleted USSGL accounts 1330, 2150
	Column 10	Added USSGL account 4127 Revised account title for USSGL account to "Allocations of Realized Authority – To Be Transferred from Invested Balances"
	<i>Fiscal 2002 Balance Sheet</i>	
	Line 1A4	Added USSGL accounts 1618,1630,1631,1633,1638,1639
	Line 1B2	Added USSGL account 1618
	Line 1B6	Added USSGL accounts 1514 and 1519
	Line 1B7	Added USSGL account 1832
	<i>Fiscal 2002 Statement of Net Cost</i>	
	Line 1A1	Added USSGL accounts 7180 and 7280
	Line 1A2	Added USSGL accounts 7180 and 7280
	Line 1B1	Added USSGL accounts 6610,7180,7280
	Line 1B2	Added USSGL accounts 7180 and 7280
	Line 2	Added USSGL accounts 7180 and 7280
	<i>Fiscal 2002 Statement of Changes in Net Position</i>	
	Line 2G	Added USSGL accounts 7180 and 7280
	<i>Fiscal 2002 Statement of Budgetary Resources</i>	
	Line 1A	Added USSGL accounts 4126, 4127, 4128, 4129
	Line 1D	Added USSGL account 4137
	Line 1D	Deleted "Trust funds only" from the AIR
	Line 2A	Added USSGL accounts 4126, 4127, 4136, 4137
	Line 3A1	Added USSGL accounts 4260, 4267
	Line 4C3	Added USSGL accounts 4146, 4151, 4152
	Line 4C4	Added "Liquidation by offsetting collection" in the AIR for USSGL account 4135
	Line 4C5	Added USSGL accounts 4135, 4136
	Line 11A1	Added USSGL accounts 4260, 4267
	Line 15B	Added USSGL accounts 4260, 4267
	<i>Fiscal 2002 Statement of Financing</i>	
	Line 1B1a	Added USSGL accounts 4260 and 4267
	Line 2C1	Added USSGL account 1832
	Line 2E	Added USSGL accounts 4260 and 4267
	Line 3A	Added USSGL account 1633
	Line 3C	Added USSGL accounts 7180 and 7280